

Senate File 2315

H-8330

1 Amend Senate File 2315, as amended, passed and
2 reprinted by the Senate, as follows:

3 1. Page 74, after line 13 by inserting:

4 <DIVISION
5 FUNDING PROVISIONS

6 Sec. ____ . NEW SECTION. 331.424D County mental
7 health and disabilities services fund.

8 1. For the purposes of this chapter and chapter
9 426B, unless the context otherwise requires:

10 a. *"Base year expenditures for mental health and*
11 *disabilities services"* means the same as defined in
12 section 331.438, Code Supplement 2011, minus the amount
13 the county received from the property tax relief fund
14 pursuant to section 426B.1, Code 2011, for the fiscal
15 year beginning July 1, 2012.

16 b. *"County population expenditure target amount"*
17 means the product of the statewide per capita
18 expenditure target amount multiplied by a county's
19 general population.

20 c. *"County services fund"* means a county mental
21 health and disabilities services fund created pursuant
22 to this section.

23 d. *"Per capita growth amount"* means the amount by
24 which the statewide per capita expenditure target
25 amount may grow from one year to the next.

26 e. *"Statewide per capita expenditure target amount"*
27 means the dollar amount of a statewide expenditure
28 target per person as established by statute.

29 2. The county finance committee created in section
30 333A.2 shall consult with the department of human
31 services in adopting rules and prescribing forms for
32 administering the county services funds.

33 3. a. For the fiscal year beginning July 1, 2013,
34 and succeeding fiscal years, revenues from taxes
35 and other sources designated by a county for mental
36 health and disabilities services shall be credited
37 to a mental health and disabilities services fund
38 which shall be created by the county. The board shall
39 make appropriations from the county services fund
40 for payment of services provided under the regional
41 service system management plan approved pursuant to
42 section 331.439A. The county may pay for the services
43 in cooperation with other counties by combining
44 appropriations from the county services fund with
45 appropriations from the county services funds of other
46 counties, through the county's regional administrator,
47 or through another arrangement specified in the
48 regional governance agreement entered into by the
49 county under section 331.438E.

50 b. Appropriations specifically authorized to be

1 made from the county services fund shall not be made
2 from any other fund of the county.

3 4. For the fiscal year beginning July 1, 2013,
4 and succeeding fiscal years, receipts from the state
5 or federal government for the mental health and
6 disabilities services administered or paid for by a
7 county shall be credited to the county services fund,
8 including moneys distributed to the county through the
9 department of human services and moneys distributed
10 pursuant to chapter 426B to the county for property tax
11 relief.

12 5. a. For the fiscal year beginning July 1, 2013,
13 and for each subsequent fiscal year, the county shall
14 certify a levy for payment of services from the county
15 services fund. For each fiscal year, county revenues
16 from taxes levied by the county and credited to the
17 county services fund shall not exceed an amount equal
18 to the amount of the county population expenditure
19 target for the fiscal year for which the budget is
20 certified.

21 b. The county auditor and the board of supervisors
22 shall certify the levy for the county services fund as
23 required by paragraph "a". A levy certified under this
24 subsection is not subject to the provisions of section
25 331.426 or to any other provision in law authorizing a
26 county to exceed, increase, or appeal a property tax
27 levy limit.

28 Sec. _____. Section 426B.1, subsection 2, Code 2011,
29 is amended by striking the subsection and inserting in
30 lieu thereof the following:

31 2. There is appropriated from the general fund
32 of the state to the property tax relief fund for the
33 indicated fiscal years the following amounts to be used
34 as provided in this chapter:

35 a. For the fiscal year beginning July 1, 2013,
36 seventeen million three hundred thirty-one thousand six
37 hundred eighty dollars.

38 b. For the fiscal year beginning July 1, 2014,
39 thirty-six million fifty-four thousand two hundred
40 eighty dollars.

41 c. For the fiscal year beginning July 1, 2015,
42 sixty-three million one hundred thirty thousand eight
43 hundred ninety-nine dollars.

44 d. For the fiscal year beginning July 1, 2016,
45 ninety-four million three hundred fifteen thousand one
46 hundred fifty-one dollars.

47 e. For the fiscal year beginning July 1, 2017,
48 and succeeding fiscal years, one hundred twenty-five
49 million seven hundred fifty-three thousand five hundred
50 thirty-four dollars.

1 Sec. _____. Section 426B.2, subsections 1 and 2, Code
2 2011, are amended by striking the subsections.

3 Sec. _____. Section 426B.2, subsection 3, paragraph
4 a, Code 2011, is amended to read as follows:

5 a. The director of human services shall draw
6 warrants on the property tax relief fund, payable to
7 the county treasurer in the amount due to a county in
8 accordance with ~~subsection 1~~ paragraph "b" and section
9 426B.3A and mail the warrants to the county auditors in
10 July and January of each year.

11 Sec. _____. Section 426B.3, subsection 1, Code 2011,
12 is amended to read as follows:

13 1. The county auditor shall reduce the certified
14 budget amount received from the board of supervisors
15 for the succeeding fiscal year for the county mental
16 health, ~~mental retardation,~~ and ~~developmental~~
17 ~~disabilities services fund created in pursuant to~~
18 ~~section 331.424A~~ 331.424D by an amount equal to the
19 amount the county will receive from the property
20 tax relief fund pursuant to section ~~426B.2~~ 426B.3A,
21 subsection 6, for the succeeding fiscal year for
22 purposes of replacing the designated portion of the
23 per capita county base property tax equivalent and
24 for any equalization payment and the auditor shall
25 determine the rate of taxation necessary to raise the
26 reduced amount. On the tax list, the county auditor
27 shall compute the amount of taxes due and payable
28 on each parcel before and after the amount received
29 from the property tax relief fund is used to reduce
30 the county budget. The director of human services
31 shall notify the county auditor of each county of the
32 amount of moneys the county will receive from the
33 property tax relief fund pursuant to section ~~426B.2~~
34 426B.3A, subsection 6, for the succeeding fiscal year
35 for purposes of replacing the designated portion of
36 the per capita county base property tax equivalent.
37 If the amount the county will receive pursuant to
38 section 426B.3A, for any purpose is changed after the
39 county has certified its budget, the county board of
40 supervisors may amend the certified budget to reflect
41 the change and the county auditor shall revise the levy
42 rate and amount of taxes due and payable on each parcel
43 accordingly. Such an amendment to the budget shall be
44 made without public hearing and without being subject
45 to protest.

46 Sec. _____. **NEW SECTION. 426B.3A Per capita funding.**

47 1. Commencing with the fiscal year beginning July
48 1, 2013, the state and county funding for the mental
49 health and disability services administered or paid for
50 by counties shall be provided based on a statewide per

1 capita expenditure target amount computed in accordance
2 with this section.

3 2. The statewide per capita expenditure target
4 amount shall consist of the sum of the following:

5 a. A county base property tax equivalent to
6 forty-one dollars and twenty-eight cents per capita.

7 b. A per capita growth amount, which may be stated
8 as a percentage of the prior fiscal year's county base
9 property tax per capita amount, as established by
10 statute.

11 3. There is appropriated each fiscal year from the
12 general fund of the state an amount necessary to pay
13 the per capita growth amount established for the fiscal
14 year.

15 4. The per capita growth amount for the fiscal year
16 beginning July 1, 2013, is three percent of the per
17 capita amount established in subsection 2, paragraph
18 "a".

19 5. The per capita growth amount established
20 by statute shall provide funding for increases in
21 non-Medicaid expenditures from county services funds
22 due to service costs, additional service populations,
23 additional core service domains, and numbers of persons
24 receiving services.

25 6. a. For the fiscal year beginning July 1, 2013,
26 each county with a county population expenditure target
27 amount that exceeds the county's base year expenditures
28 for mental health and disabilities services shall
29 receive an equalization payment in the amount of the
30 difference. The equalization payments shall be made
31 from the moneys appropriated to the property tax relief
32 fund in section 426B.1, subsection 2. The counties
33 receiving an equalization payment under this paragraph
34 shall receive an equalization payment in the same
35 amount for each succeeding fiscal year.

36 b. For the fiscal year beginning July 1, 2013, the
37 moneys appropriated to the property tax relief fund in
38 section 426B.1, subsection 2, shall be distributed to
39 provide the equalization payments required in paragraph
40 "a".

41 c. For the fiscal year beginning July 1, 2014, the
42 moneys appropriated to the property tax relief fund in
43 section 426B.1, subsection 2, shall be distributed to
44 provide the equalization payment required in paragraph
45 "a" and for the state to replace an amount equal to ten
46 dollars and forty-two cents per capita of the county
47 base property tax equivalent to forty-one dollars and
48 twenty-eight cents per capita.

49 d. For the fiscal year beginning July 1, 2015, the
50 moneys appropriated to the property tax relief fund in

1 section 426B.1, subsection 2, shall be distributed to
2 provide the equalization payment required in paragraph
3 "a" and for the state to replace an amount equal to
4 twenty dollars and seventy-five cents per capita of
5 the county base property tax equivalent to forty-one
6 dollars and twenty-eight cents per capita.

7 e. For the fiscal year beginning July 1, 2016, the
8 moneys appropriated to the property tax relief fund in
9 section 426B.1, subsection 2, shall be distributed to
10 provide the equalization payment required in paragraph
11 "a" and for the state to replace an amount equal to
12 thirty-one dollars and seven cents per capita of
13 the county base property tax equivalent to forty-one
14 dollars and twenty-eight cents per capita.

15 f. For the fiscal year beginning July 1, 2017, and
16 each succeeding fiscal year, the moneys appropriated
17 to the property tax relief fund in section 426B.1,
18 subsection 2, shall be distributed to provide the
19 equalization payment required in paragraph "a" and
20 for the state to replace an amount equal to forty-one
21 dollars and twenty-eight cents per capita of the county
22 base property tax equivalent to forty-one dollars and
23 twenty-eight cents per capita.

24 Sec. _____. Section 426B.6, Code Supplement 2011, is
25 amended to read as follows:

26 **426B.6 Future repeal.**

27 This chapter is repealed July 1, ~~2013~~ 2018.

28 Sec. _____. EFFECTIVE DATE. The following provisions
29 of this division of this Act takes effect July 1, 2013:

30 1. The section of this Act amending section 426B.1.

31 2. The sections of this Act amending section
32 426B.2.

33 3. The section of this Act amending section 426B.3.

34 Sec. _____. APPLICABILITY. The following provisions
35 of this division of this Act are applicable commencing
36 with the budget and tax levy certification process for
37 the fiscal year beginning July 1, 2013:

38 1. The section of this Act amending section 426B.1.

39 2. The sections of this Act amending section
40 426B.2.

41 3. The section of this Act amending section
42 426B.3.>

43 2. Title page, line 4, after <regions> by inserting
44 <, making appropriations, revising related property tax
45 levy provisions,>

COMMITTEE ON APPROPRIATIONS
RAECKER of Polk, Chairperson